

FEDERAL IDENTIFICATION NUMBER:
35-6202425

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
GRABILL CIVIL TOWN

COUNTY:
ALLEN COUNTY

ID: 2-3-522
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____	TITLE: <u>CLERK-TREASURER</u>
PRINTED NAME OF OFFICIAL: <u>CYNTHIA BARHYDT</u>	DATE SIGNED: _____
ADDRESS: <u>13717 1ST STREET</u>	CITY: <u>GRABILL</u>
<u>P.O. BOX 321</u>	EMAIL ADDRESS: <u>CBARHYDTCT@AOL.COM</u>
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): <u>(260) 627-6375</u>	ZIP: <u>46741-0000</u>

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWNID: 2-3-522**CASH UNITS ONLY**COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2010</u>	<u>2010</u> <u>Receipts</u>	<u>2010</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2010</u>	<u>Investments</u> <u>at 12/31/2010</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$126,208.88	\$200,854.07	\$181,725.98	\$145,336.97	\$0.00	\$145,336.97
Total by Fund Type:	\$126,208.88	\$200,854.07	\$181,725.98	\$145,336.97	\$0.00	\$145,336.97
FUND TYPE: SPECIAL REVENUE						
444 CREDIT SPECIAL REVENUE	\$97,196.58	\$104,624.00	\$167,950.99	\$33,869.59	\$0.00	\$33,869.59
300 DONATIONS	\$1,605.72	\$0.00	\$0.00	\$1,605.72	\$0.00	\$1,605.72
301 DONATIONS #2	\$895.00	\$0.00	\$0.00	\$895.00	\$0.00	\$895.00
304 DONATIONS #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710 LEVY EXCESS	\$0.00	\$4,114.64	\$0.00	\$4,114.64	\$0.00	\$4,114.64
202 LOCAL ROAD AND STREET	\$8,956.75	\$12,794.98	\$7,053.98	\$14,697.75	\$0.00	\$14,697.75
201 MOTOR VEHICLE HIGHWAY	\$240,014.39	\$158,480.29	\$144,819.45	\$253,675.23	\$0.00	\$253,675.23
204 PARKS AND RECREATION	\$19,489.02	\$35,825.95	\$21,193.53	\$34,121.44	\$0.00	\$34,121.44
448 RAINY DAY	\$439.40	\$14,197.87	\$4,250.00	\$10,387.27	\$0.00	\$10,387.27
242 RIVERBOAT	\$6,965.19	\$6,965.19	\$4,250.00	\$9,680.38	\$0.00	\$9,680.38
Total by Fund Type:	\$375,562.05	\$337,002.92	\$349,517.95	\$363,047.02	\$0.00	\$363,047.02
FUND TYPE: CAPITAL PROJECTS						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$14,652.48	\$3,258.83	\$5,502.00	\$12,409.31	\$0.00	\$12,409.31
426 CUMULATIVE FIRE	\$37,489.79	\$5,965.53	\$76.00	\$43,379.32	\$0.00	\$43,379.32
427 CUMULATIVE POLICE AND FIRE	\$5,035.60	\$7.81	\$0.00	\$5,043.41	\$0.00	\$5,043.41
218 TIF CAPITAL PROJECT	\$6,563.10	\$18,599.29	\$0.00	\$25,162.39	\$0.00	\$25,162.39
Total by Fund Type:	\$63,740.97	\$27,831.46	\$5,578.00	\$85,994.43	\$0.00	\$85,994.43
FUND TYPE: AGENCY						
701 PAYROLL	\$0.00	\$85,023.10	\$85,023.10	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$85,023.10	\$85,023.10	\$0.00	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$565,511.90	\$650,711.55	\$621,845.03	\$594,378.42	\$0.00	\$594,378.42
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$3,370.00				
Transfers Out			\$3,370.00			
Net Receipts and Disbursements		\$647,341.55	\$618,475.03			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWNID: 2-3-522**CASH UNITS ONLY**COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u> Section I	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606 WASTEWATER UTILITY-OPERATING	\$87,193.30	\$331,221.73	\$362,208.28	\$56,206.75	\$0.00	\$56,206.75
614 WASTEWATER UTILITY-OTHER #2	\$4,670.79	\$7.25	\$0.00	\$4,678.04	\$0.00	\$4,678.04
615 WASTEWATER UTILITY-OTHER #3	\$8,422.96	\$8.55	\$0.00	\$8,431.51	\$0.00	\$8,431.51
617 WASTEWATER UTILITY-OTHER #4	\$42,463.54	\$84,345.29	\$84,869.76	\$41,939.07	\$0.00	\$41,939.07
618 WASTEWATER UTILITY-OTHER #5	\$80,401.26	\$6,714.53	\$1,740.54	\$85,375.25	\$0.00	\$85,375.25
602 WATER UTILITY-BOND AND INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604 WATER UTILITY-CUSTOMER DEPOSIT	\$2,700.00	\$500.00	\$300.00	\$2,900.00	\$0.00	\$2,900.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$5,461.10	\$0.00	\$0.00	\$5,461.10	\$0.00	\$5,461.10
601 WATER UTILITY-OPERATING	\$83,338.51	\$180,541.54	\$176,151.32	\$87,728.73	\$0.00	\$87,728.73
605 WATER UTILITY-OTHER #2	\$1,518.00	\$0.00	\$0.00	\$1,518.00	\$0.00	\$1,518.00
610 WATER UTILITY-OTHER #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
611 WATER UTILITY-OTHER #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
612 WATER UTILITY-OTHER #5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
619 WATER UTILITY-OTHER #6	\$26,043.07	\$48,327.47	\$47,160.00	\$27,210.54	\$0.00	\$27,210.54
620 WATER UTILITY-OTHER #7	\$53,137.92	\$72.25	\$1,137.42	\$52,072.75	\$0.00	\$52,072.75
613 WATER UTILITY-OTHER #8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$395,350.45	\$651,738.61	\$673,567.32	\$373,521.74	\$0.00	\$373,521.74

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$395,350.45	\$651,738.61	\$673,567.32	\$373,521.74	\$0.00	\$373,521.74
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$143,736.84				
Transfers Out			\$143,736.84			
Net Receipts and Disbursements		\$508,001.77	\$529,830.48			

UNIT NAME: GRABILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$129,424.95
	Total for: TAXES	\$129,424.95
101352	ABC EXCISE TAX DISTRIBUTION	\$577.50
101352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,729.72
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$888.77
101126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$171.00
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,580.45
101123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$346.70
101125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$48,152.03
	Total for: INTERGOVERNMENTAL	\$66,446.17
101609	INTEREST EARNED	\$549.26
101620	RENTAL OF PROPERTY	\$0.00
101640	CABLE TV FRANCHISE	\$3,862.76
101600	MISCELLANEOUS REVENUE-OTHER	\$570.93
101920	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$4,982.95
	TOTAL RECEIPTS FOR 101 GENERAL	\$200,854.07
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110	GENERAL PROPERTY TAXES	\$84,905.32
	Total for: TAXES	\$84,905.32
201357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$30,545.73
201126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$112.00
201122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,565.05
201123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$227.44
201127	WHEEL TAX INTERGOVERNMENTAL	\$13,961.34
	Total for: INTERGOVERNMENTAL	\$54,411.56
201600	MISCELLANEOUS REVENUE-OTHER	\$1,429.01
	Total for: MISCELLANEOUS	\$1,429.01
201357	REIMBURSEMENTS-OTHER	\$17,294.40
201437	REIMBURSEMENTS-OTHER	\$440.00
	Total for: OTHER FINANCING SOURCES	\$17,734.40
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$158,480.29
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$12,794.98
	Total for: INTERGOVERNMENTAL	\$12,794.98
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$12,794.98

UNIT NAME: GRABILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>300 DONATIONS</u>	
300600	GENERAL PROPERTY TAXES	\$0.00
	Total for: TAXES	\$0.00
	TOTAL RECEIPTS FOR 300 DONATIONS	\$0.00
Fund:	<u>242 RIVERBOAT</u>	
242351	RIVERBOAT REVENUE SHARING	\$6,965.19
	Total for: INTERGOVERNMENTAL	\$6,965.19
	TOTAL RECEIPTS FOR 242 RIVERBOAT	\$6,965.19
Fund:	<u>204 PARKS AND RECREATION</u>	
204110	GENERAL PROPERTY TAXES	\$27,824.78
	Total for: TAXES	\$27,824.78
204126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$37.00
204122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,134.62
204123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$74.53
	Total for: INTERGOVERNMENTAL	\$3,246.15
204620	RENTAL OF PROPERTY	\$4,000.00
204621	CONTRIBUTIONS AND DONATIONS	\$0.00
204495	MISCELLANEOUS REVENUE-OTHER	\$0.00
204495	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$4,000.00
204495	REIMBURSEMENTS-OTHER	\$755.02
	Total for: OTHER FINANCING SOURCES	\$755.02
	TOTAL RECEIPTS FOR 204 PARKS AND RECREATION	\$35,825.95
Fund:	<u>301 DONATIONS #2</u>	
301600	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR 301 DONATIONS #2	\$0.00
Fund:	<u>448 RAINY DAY</u>	
448990	CREDIT INTERGOVERNMENTAL	\$14,197.87
	Total for: INTERGOVERNMENTAL	\$14,197.87
444950	SALE OF INVESTMENTS	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 448 RAINY DAY	\$14,197.87
Fund:	<u>444 CREDIT SPECIAL REVENUE</u>	

UNIT NAME: GRABILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>444 CEDIT SPECIAL REVENUE</u>	
444128	CEDIT INTERGOVERNMENTAL	\$104,624.00
	Total for: INTERGOVERNMENTAL	\$104,624.00
444950	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR 444 CEDIT SPECIAL REVENUE	\$104,624.00
Fund:	<u>710 LEVY EXCESS</u>	
710920	ADJUSTMENT	\$744.64
	Total for: MISCELLANEOUS	\$744.64
710920	TRANSFER OF FUNDS-OTHER	\$3,370.00
	Total for: OTHER FINANCING SOURCES	\$3,370.00
	TOTAL RECEIPTS FOR 710 LEVY EXCESS	\$4,114.64
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$3,258.83
	Total for: INTERGOVERNMENTAL	\$3,258.83
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$3,258.83
Fund:	<u>426 CUMULATIVE FIRE</u>	
426110	GENERAL PROPERTY TAXES	\$5,342.36
	Total for: TAXES	\$5,342.36
426126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$7.00
426122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$601.84
426123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$14.33
	Total for: INTERGOVERNMENTAL	\$623.17
426950	SALE OF INVESTMENTS	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE	\$5,965.53
Fund:	<u>427 CUMULATIVE POLICE AND FIRE</u>	
426610	INTEREST EARNED	\$7.81
	Total for: MISCELLANEOUS	\$7.81
	TOTAL RECEIPTS FOR 427 CUMULATIVE POLICE AND FIRE	\$7.81
Fund:	<u>218 TIF CAPITAL PROJECT</u>	
218110	GENERAL PROPERTY TAXES	\$18,599.29
	Total for: TAXES	\$18,599.29
	TOTAL RECEIPTS FOR 218 TIF CAPITAL PROJECT	\$18,599.29

UNIT NAME: GRABILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL</u>	
701999	AGENCY FUND ADDITIONS	\$85,023.10
	Total for: OTHER FINANCING SOURCES	\$85,023.10
	TOTAL RECEIPTS FOR 701 PAYROLL	\$85,023.10
	Total Receipts:	\$650,711.55

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 2-3-522 PAGE: 1
COUNTY: ALLEN COUNTY
UNIT NAME: GRABILL CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$470.00
	SUPPLIES	\$3,219.71
	OTHER SERVICES AND CHARGES	\$103,705.49
	CAPITAL OUTLAY	\$14,622.25
	OTHER DISBURSEMENTS	\$21,618.00
	TRANSFER OF FUNDS	\$1,184.00
	TOTAL	\$144,819.45
Fund:	202 LOCAL ROAD AND STREET	
	CAPITAL OUTLAY	\$7,053.98
	TOTAL	\$7,053.98
Fund:	242 RIVERBOAT	
	CAPITAL OUTLAY	\$4,250.00
	TOTAL	\$4,250.00
Fund:	204 PARKS AND RECREATION	
	PERSONAL SERVICES	\$3,813.10
	SUPPLIES	\$1,144.00
	OTHER SERVICES AND CHARGES	\$16,056.43
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$180.00
	TOTAL	\$21,193.53
Fund:	304 DONATIONS #4	
	CAPITAL OUTLAY	\$0.00
	TOTAL	\$0.00
Fund:	448 RAINY DAY	
	CAPITAL OUTLAY	\$4,250.00
	TOTAL	\$4,250.00
Fund:	444 CREDIT SPECIAL REVENUE	
	CAPITAL OUTLAY	\$167,575.99
	OTHER DISBURSEMENTS	\$375.00
	TOTAL	\$167,950.99
Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$5,502.00
	TOTAL	\$5,502.00
Fund:	426 CUMULATIVE FIRE	
	TRANSFER OF FUNDS	\$76.00
	TOTAL	\$76.00
Fund:	701 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$85,023.10
	TOTAL	\$85,023.10

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 2-3-522

PAGE: 2

COUNTY: ALLEN COUNTY

UNIT NAME: GRABILL CIVIL TOWN

TOTAL DISBURSEMENTS:

\$440,119.05

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 2-3-522 PAGE: 1
COUNTY: ALLEN COUNTY
UNIT NAME: GRABILL CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$63,613.43
	SUPPLIES	\$3,685.31
	OTHER SERVICES AND CHARGES	\$104,966.37
	CAPITAL OUTLAY	\$127.51
	OTHER DISBURSEMENTS	\$7,403.36
	TRANSFER OF FUNDS	\$1,930.00
	TOTAL	\$181,725.98
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$63,613.43
	SUPPLIES	\$3,685.31
	OTHER SERVICES AND CHARGES	\$104,966.37
	CAPITAL OUTLAY	\$127.51
	OTHER DISBURSEMENTS	\$7,403.36
	TRANSFER OF FUNDS	\$1,930.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$181,725.98

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010**REVENUES**

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER-CASH OPERATING	NO FUNCTION NEEDED	601441 METERED-OTHER WATER-DAILY DEPOSITS	\$164,576.25
	NO FUNCTION NEEDED	601443 MISC. SERVICE REVENUES WATER SALES TAX	\$5,968.69
	NO FUNCTION NEEDED	601444 PENALTIES WATER PENALTIES	\$1,189.56
	NO FUNCTION NEEDED	601442 OTHER REVENUE WATER TAP FEES	\$5,250.00
	NO FUNCTION NEEDED	601990 OTHER REVENUE	\$2,329.20
	NO FUNCTION NEEDED	601609 INTEREST EARNED WATER-INTEREST EARNED MONTHLY	\$90.42
	NO FUNCTION NEEDED	601990 TRANSFER OF FUNDS-OTHER TRANSFER OF FUNDS	\$1,137.42
	NO FUNCTION NEEDED	601920 INTERFUND LOAN PROCEEDS	\$0.00
			\$180,541.54
			\$180,541.54
602 WATER UTILITY-BOND AND INTEREST WATER-BOND_INT SINKING	NO FUNCTION NEEDED	602931 TRANSFER OF FUNDS-OTHER TRANSFER FROM WATER CASH OPERATING	\$0.00
			\$0.00
			\$0.00
604 WATER UTILITY-CUSTOMER DEPOSIT WATER-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604920 GUARANTEED REVENUES WATER CUSTOMER DEPOSIT-DEPOSITS	\$500.00
			\$500.00
			\$500.00
610 WATER UTILITY-OTHER #3 DEBT SERVICE RESERVE SAVINGS	NO FUNCTION NEEDED	610609 INTEREST EARNED	\$0.00
			\$0.00
			\$0.00
619 WATER UTILITY-OTHER #6 WATER BOND AND NO FUNCTION NEEDED INTEREST	NO FUNCTION NEEDED	619609 INTEREST EARNED	\$29.11
		619920 TRANSFER PER BOND ORDINANCE	\$48,298.36
			\$48,327.47
			\$48,327.47
620 WATER UTILITY-OTHER #7 WATER DSR-BONY	NO FUNCTION NEEDED	620609 INTEREST EARNED	\$72.25
			\$72.25
			\$72.25

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 2

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WASTEWATER-CASH OP	NO FUNCTION NEEDED	606441 METERED-OTHER DAILY RECEIPTS	\$262,702.09
	NO FUNCTION NEEDED	606990 MISC. SERVICE REVENUES OTHER MISC REVENUE	\$2,926.02
	NO FUNCTION NEEDED	606444 PENALTIES PENALTIES SEWER	\$4,923.89
	NO FUNCTION NEEDED	606442 PENALTIES RECEIPTS TRASH	\$50,659.71
	NO FUNCTION NEEDED	606445 PENALTIES PENALTIES TRASH	\$553.01
	NO FUNCTION NEEDED	606443 SEWER CONNECTION FEES TAP FEES	\$6,000.00
	NO FUNCTION NEEDED	606609 INTEREST EARNED INTEREST EARNED MONTHLY	\$67.35
	NO FUNCTION NEEDED	606920 TRANSFER PER BOND ORDINANCE TRANSFER OF FUNDS	\$0.00
	NO FUNCTION NEEDED	606990 TRANSFER OF FUNDS-OTHER	\$3,389.66
			\$331,221.73
Expense Category Total:			
Fund Total:			\$331,221.73
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER-BOND _INT	NO FUNCTION NEEDED	607931 TRANSFER PER BOND ORDINANCE TRANSFER FROM CASH OPERATING	\$0.00
			\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$0.00
614 WASTEWATER UTILITY-OTHER #2 BOND _ INTEREST SAVINGS	NO FUNCTION NEEDED	614609 INTEREST EARNED	\$7.25
			\$7.25
Expense Category Total:			\$7.25
Fund Total:			\$7.25
615 WASTEWATER UTILITY-OTHER #3 DEBT SERVICE RESERVE SAVINGS	NO FUNCTION NEEDED	615609 INTEREST EARNED	\$8.55
			\$8.55
Expense Category Total:			\$8.55
Fund Total:			\$8.55
617 WASTEWATER UTILITY-OTHER #4 WASTEWATER UTILITY-OTHER	NO FUNCTION NEEDED	617609 INTEREST EARNED	\$30.37
	NO FUNCTION NEEDED	617920 TRANSFER PER BOND ORDINANCE	\$84,314.92
	NO FUNCTION NEEDED	617609 TRANSFER PER BOND ORDINANCE	\$0.00
			\$84,345.29
Expense Category Total:			\$84,345.29
Fund Total:			\$84,345.29
618 WASTEWATER UTILITY-OTHER #5 WASTEWATER DSR-BONY	NO FUNCTION NEEDED	617609 INTEREST EARNED	\$118.05
			\$118.05
Expense Category Total:			\$118.05
	GENERAL CATEGORIES	618920 TRANSFER PER BOND ORDINANCE	\$6,596.48
Expense Category Total:			\$6,596.48

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

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\$6,714.53

\$651,738.61

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING WATER-CASH OPERATING	GENERAL CATEGORIES	601001112 ADMINISTRATIVE AND GENERAL SALARIES CLERK TREASURER	\$12,078.40	
	GENERAL CATEGORIES	601001120 ADMINISTRATIVE AND GENERAL SALARIES TOWN COUNCIL	\$4,869.80	
	GENERAL CATEGORIES	601001131 EMPLOYEE PENSIONS AND BENEFITS FICA ,MEDICARE	\$1,289.08	
	GENERAL CATEGORIES	601001210 OFFICE SUPPLIES	\$2,114.93	
	GENERAL CATEGORIES	601001211 OFFICE SUPPLIES POSTAGE	\$1,295.20	
	GENERAL CATEGORIES	601001351 PURCHASED POWER	\$17,177.27	
	GENERAL CATEGORIES	601001220 CHEMICALS CHEMICALS	\$2,038.50	
	GENERAL CATEGORIES	601001230 MATERIALS AND SUPPLIES	\$9,027.41	
	GENERAL CATEGORIES	601001360 REPAIRS	\$6,411.62	
	GENERAL CATEGORIES	601001360 CONTRACTUAL SERVICES-ENGINEERING	\$0.00	
	GENERAL CATEGORIES	601001360 CONTRACTUAL SERVICES-ACCOUNTING	\$14,049.46	
	GENERAL CATEGORIES	601001311 CONTRACTUAL SERVICES-LEGAL LEGAL SERVICES	\$551.00	
	GENERAL CATEGORIES	601001360 CONTRACTUAL SERVICES-TESTING	\$3,013.00	
	GENERAL CATEGORIES	601001360 CONTRACTUAL SERVICES-OTHER	\$33,521.14	
	GENERAL CATEGORIES	601001340 INSURANCE-OTHER	\$5,995.00	
	GENERAL CATEGORIES	601001360 REGULATORY COMMISSION EXPENSE-OTHER	\$1,066.55	
	GENERAL CATEGORIES	601001500 TAXES UTILITY RECEIPTS TAX	\$2,284.26	
	GENERAL CATEGORIES	601001501 TAXES SALES TAX	\$6,159.01	
	GENERAL CATEGORIES	601001590 MISCELLANEOUS	\$4,911.33	
	Expense Category Total:			\$127,852.96
		NO FUNCTION NEEDED	601001503 TRANSFERS PER BOND ORDINANCE	\$0.00
		NO FUNCTION NEEDED	601001520 TRANSFERS PER BOND ORDINANCE	\$48,298.36
		NO FUNCTION NEEDED	601001360 CAPITAL OUTLAY-OTHER METERS, ETC.	\$0.00
		NO FUNCTION NEEDED	601001231 OTHER DISBURSEMENTS TELEPHONE	\$0.00
	Expense Category Total:			\$48,298.36
	Fund Total:			\$176,151.32
	602 WATER UTILITY-BOND AND INTEREST WATER-BOND INT SINKING	NO FUNCTION NEEDED	602001382 TRANSFERS PER BOND ORDINANCE	\$0.00

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UNIT NAME: GRABILL CIVIL TOWNID: 2-3-522COUNTY: ALLEN COUNTYPART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 4

Expense Category Total: \$0.00

Fund Total: \$0.00

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604001392 GUARANTEED DEPOSIT REFUNDS	\$300.00
WATER-CUSTOMER DEPOSIT			
Expense Category Total:			\$300.00
Fund Total:			\$300.00
610 WATER UTILITY-OTHER #3 DEBT SERVICE	NO FUNCTION NEEDED	610000520 TRANSFER OF FUNDS-OTHER	\$0.00
RESERVE SAVINGS			
Expense Category Total:			\$0.00
Fund Total:			\$0.00
611 WATER UTILITY-OTHER #4 CASH OPERATING	NO FUNCTION NEEDED	611000520 TRANSFER OF FUNDS-OTHER	\$0.00
SAVINGS			
Expense Category Total:			\$0.00
Fund Total:			\$0.00
612 WATER UTILITY-OTHER #5 DEPRECIATION	NO FUNCTION NEEDED	612000520 TRANSFER OF FUNDS-OTHER	\$0.00
SAVINGS			
Expense Category Total:			\$0.00
Fund Total:			\$0.00
619 WATER UTILITY-OTHER #6 WATER BOND AND NO FUNCTION NEEDED		619000381 BONDS RETIRED (PRINCIPAL ONLY)	\$30,000.00
INTEREST			
	NO FUNCTION NEEDED	619000382 INTEREST PAID ON BONDS AND LOANS	\$17,160.00
Expense Category Total:			\$47,160.00
Fund Total:			\$47,160.00
620 WATER UTILITY-OTHER #7 WATER DSR-BONY NO FUNCTION NEEDED		620001590 TRANSFER OF FUNDS-OTHER	\$1,137.42
Expense Category Total:			\$1,137.42
Fund Total:			\$1,137.42
613 WATER UTILITY-OTHER #8 WATER DEPOSIT	GENERAL CATEGORIES	613000520 MISCELLANEOUS TRANSFER FROM	\$0.00
SAVINGS		BANK #4	
Expense Category Total:			\$0.00
Fund Total:			\$0.00
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001112 ADMINISTRATIVE AND GENERAL	\$11,980.80
WASTEWATER-CASH OP		SALARIES CLERK TREASURER	
	GENERAL CATEGORIES	606001113 ADMINISTRATIVE AND GENERAL	\$4,870.84
		SALARIES COUNCIL	
	GENERAL CATEGORIES	606001140 EMPLOYEE PENSIONS AND BENEFITS	\$1,288.82
		FICA AND MEDICARE	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 5

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WASTEWATER-CASH OP	GENERAL CATEGORIES	606001210 OFFICE SUPPLIES	\$2,450.64
	GENERAL CATEGORIES	606001320 OFFICE SUPPLIES POSTAGE	\$1,042.00
	GENERAL CATEGORIES	606001313 PURCHASED WASTEWATER TREATMENT	\$119,710.60
	GENERAL CATEGORIES	606001350 PURCHASED POWER	\$8,905.29
	GENERAL CATEGORIES	606001220 MATERIALS AND SUPPLIES	\$3,559.54
	GENERAL CATEGORIES	606001220 METERS	\$1,340.98
	GENERAL CATEGORIES	606001361 REPAIRS IN HOUSE	\$8,597.32
	GENERAL CATEGORIES	606001360 REPAIRS OUTSIDE SERVICES	\$0.00
	GENERAL CATEGORIES	606001311 CONTRACTUAL SERVICES-ENGINEERING	\$328.67
	GENERAL CATEGORIES	606001313 CONTRACTUAL SERVICES-ACCOUNTING	\$11,608.68
	GENERAL CATEGORIES	606001310 CONTRACTUAL SERVICES-LEGAL	\$2,615.85
	GENERAL CATEGORIES	606001312 CONTRACTUAL SERVICES-OTHER TRASH	\$52,820.28
	GENERAL CATEGORIES	606001313 CONTRACTUAL SERVICES-OTHER	\$35,963.69
	GENERAL CATEGORIES	606001313 INSURANCE-OTHER	\$0.00
	GENERAL CATEGORIES	606001590 MISCELLANEOUS	\$2,563.76
			\$269,647.76
	NO FUNCTION NEEDED	606001363 TRANSFERS PER BOND ORDINANCE	\$72,825.76
	NO FUNCTION NEEDED	606001364 TRANSFERS PER BOND ORDINANCE	\$8,190.92
	NO FUNCTION NEEDED	606001362 TRANSFERS PER BOND ORDINANCE	\$11,543.84
	NO FUNCTION NEEDED	606001590 INTERFUND LOANS	\$0.00
			\$92,560.52
	GENERAL CATEGORIES	606001313 CAPITAL OUTLAY-OTHER	\$0.00
			\$0.00
Expense Category Total:			\$362,208.28
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER-BOND _INT	NO FUNCTION NEEDED	607001382 TRANSFERS PER BOND ORDINANCE	\$0.00
	NO FUNCTION NEEDED	607001540 TRANSFER OF FUNDS-OTHER	\$0.00
			\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$0.00
617 WASTEWATER UTILITY-OTHER #4 WASTEWATER UTILITY-OTHER	NO FUNCTION NEEDED	617000381 BONDS RETIRED (PRINCIPAL ONLY)	\$48,000.00
	NO FUNCTION NEEDED	617000382 INTEREST PAID ON BONDS AND LOANS	\$36,869.76
			\$84,869.76
Expense Category Total:			\$84,869.76
Fund Total:			\$84,869.76

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
618 WASTEWATER UTILITY-OTHER #5	NO FUNCTION NEEDED	618001590 TRANSFER OF FUNDS-OTHER	\$1,740.54
WASTEWATER DSR-BONY			
Expense Category Total:			\$1,740.54
Fund Total:			\$1,740.54
Total EXPENDITURES:			\$673,567.32

PART 5 - CASH AND INVESTMENTS FOR THE FISCAL YEAR ENDING 2010

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<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		TOWN OF GRABILL	1033872	\$560,476.30			\$589,335.01
		GRABILL MUNICIPAL WATER	1012259	\$93,017.61			\$97,607.83
		GRABILL WASTEWATER	1012246	\$87,193.30			\$56,206.75
		CUMULATIVE FIRE SAVINGS	5003028	\$5,035.60			\$5,043.41
		WW DSR SAVINGS	84043397	\$8,422.96			\$8,431.51
		WW BOND AND INTEREST	798072	\$42,463.54			\$41,939.07
		WW DEBT SERVICE RESERVE	798073	\$80,401.26			\$85,375.25
		WATER BOND AND INTEREST	798074	\$26,043.07			\$27,210.54
		WATER DEBT SERVICE RES	798075	\$53,137.92			\$52,072.75
		WW BOND AND INTEREST SAV	5003581	\$4,670.79			\$4,678.04

Total CASH:	\$967,900.16
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Total Cash and Investments:	\$967,900.16
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UNIT NAME: GRABILL CIVIL TOWN
COUNTY: ALLEN COUNTY

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FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

COUNTY: ALLEN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

COUNTY: ALLEN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: ALLEN COUNTY
UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

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BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRABILL CIVIL TOWN

ID: 2-3-522

COUNTY: ALLEN COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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